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Comprehensive Problems and Practice Exercises

This workbook is designed to assist you in gaining additional practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. For each course (basic, intermediate, advanced, military, and international), there is a comprehensive problem designed to incorporate as many issues as possible that will be taught in that course. Additionally, there are other practice exercises designed to reinforce specific frequently occurring scenarios.

The supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation or the preparation of paper returns.

The returns for these problems and exercises can be prepared on tax preparation software or by utilizing the forms provided in Appendix C. To assist in paper return preparation, the earned income credit (EIC) Tables and Tax Tables are included in Appendices A and B, respectively.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

Link & Learn Taxes, *linking volunteers to quality e-learning solutions*, is the web-based learning program providing online training in tax return preparation that is available on **irs.gov**. You can select the time and place for training; available 24 hours a day.

The **Practice Lab**, which is electronic tax software integrated with **Link & Learn Taxes**, will connect you to **2010 tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

To access the practice lab you will need a password, which you can receive from the IRS or your site coordinator. If you do not know the password please contact your site coordinator or local IRS SPEC Relationship Manager.

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Section A (pages 1 and 2) of **Form 13614-C, Interview/Intake and Quality Review Sheet** are completed as it would be by the taxpayer who visits the site. Section B, page 3, is left blank and you should complete it using the **interview notes** before entering any necessary information.

The completed Form 13614-C (Sections A and B) is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in Section A (parts I through V) with the taxpayer before completing Section B. In the training situation this is one step that cannot be addressed.)

The **documents** that follow the interview notes include social security cards, information for direct deposit, income documents, and any other documents the taxpayer may bring.

All returns prepared at a VITA/TCE site must go through the quality review process. **Section C of Form 13614-C or Form 8158, Quality Review Sheet** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process. Section C of Form 13614-C is included with each comprehensive problem and exercise.

Notes for the Instructor

This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

Notes for the Student

If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

Notes on the Comprehensive Problems, Practice Exercises, and Supplemental Exercises

Answers

For those who train with 2010 materials and 2009 software, there are answers available in the workbook for each comprehensive problem, practice exercise, and supplemental exercise. The table for 2009 answers can be found in Appendix D. The 2010 answer table will be available on **irs.gov**, key words “community network,” in late November 2010.

The refund (balance due) amount for each step in the comprehensive problem is given following the input of the corresponding data. This is available so that students can ensure that they are on track as the problem progresses. A blank space has been provided to record the 2010 refund (balance due) answers.

Completing the Return

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ, Schedule C-EZ or Schedule C, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for “Other” mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete Section C of Form 13614-C, for each practice return after all the return is completed. In real-life situations, a quality review of each return must be performed ensure that all the critical data is addressed. Section C of Form 13614-C is included with each practice return.

Using Software in Training

- Since these problems were written for use with 2010 software and tables, reduce all year values by one year or as noted in the exercise when using 2009 software. For example, Comprehensive Problem C, line 13 deals with stock sales for the Kents. If using 2009 software, change the year of sale to 2009.
- If using software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data, use the user name “Training” when completing the problems/exercises to ensure that they are not included in the return database for the software program. This user name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by the electronic filing identification number (EFIN). The six Xs shown on the documents represent the EFIN.
- When a phone number is requested on the main information screen, use your area code and prefix provided on the intake sheet followed by any four digits.
- Replace “YS” with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

Preparing Paper Returns in Training

- After reading the material in the student guide (*Publication 4491*) or the screens in Link & Learn Taxes, complete the comprehensive problem and exercises for the course in which you wish to certify. Completing these problems will ensure that you have learned the concepts and will help you prepare for the certification test. If additional practice is needed, use Table 1 (which follows) to identify which problem/exercise contains the issues for which this practice is needed.
- The forms needed to complete the returns can be found in Appendix C. These are draft versions of the 2010 forms. When preparing real returns, make sure that any changes from the draft version to the final version are noted before completing the forms. Only one copy of each form is included. Make additional copies as needed. The EIC Table and the Tax Table can be found in Appendices A and B, respectively. The 2009 answers can be found in Appendix D.

Table 1 - Comprehensive Training Problems and Exercises - Basic

Form 1040		Student Guide						Hudson	Parks	Cunningham	Clark	Bennett
2009	2010	Exercise	1	2	3	4	A					
Line	Line	Chap. Subject										
1-5	1-5	Filing status	S	HH	MFS	MFJ	MFJ					
6	6	Dependents-children		x	x	x	x					
6	6	Dependents-other		x								
7	7	W-2	x	x	x	x	x					
8a	8a	Taxable interest	x		x	x	x					
9	9	Dividends				x						
12	12	Small business (C-EZ)										
13	13	Capital gain										
15a	15a	IRA Distribution code G										
15a	15a	IRA Distribution code 1										
19	19	Unemployment compensation										x
20	20	Social Security benefits		x								
21	21	Other income (W2G)										x
30	30	Penalty on early withdrawal										x
31a	31a	Alimony paid										
32	32	IRA deduction										
33	33	Student loan interest deduction										
47		Foreign tax credit										
48		Child & dependent care credit										x
49		Education credit										
50		Retirement savings credit										x
51		Child tax credit		x			x					x
59		Advanced EIC										x
63		Making work pay		x	x		x					x
64		EIC		x								x
65		Additional child tax credit		x								x
73		Direct deposit/debit/savings bond										x

Table 2 - Comprehensive Training Problems and Exercises - Intermediate

Form 1040		Student Guide						Washington	Carlton	Moore	Webster	Webster	Graham
2009	2010	Exercise	1	2	3	4	4	B					
Line	Line	Chap. Subject											
1-5	1-5	Filing status	HH	HH	QW	HH	S	MFJ					
6	6	Dependents-children	x	x	x	x							x
6	6	Dependents-other		x									x
7	7	W-2	x	x	x	x							x
8a	8a	Taxable interest	x	x	x								x
8b	8b	Non-taxable interest			x								
9	9	Dividends		x									x
12	12	Small business (C-EZ)					x						x
13	13	Capital gain											
15	15	IRA distribution											
16	16	Pension		x	x								x
19	19	Unemployment compensation			x	x							x
20	20	Social Security benefits											x
21	21	Other income			x								x
30	30	Penalty on early withdrawal	x										x
31a	31a	Alimony paid											x
32	32	IRA deduction											x
33	33	Student loan interest deduction			x								x
34		Jury duty paid to employer											x
40		Itemized deductions				x							x
47		Foreign tax credit		x									
48		Child & dependent care credit	x			x							x
49		Education credit	x	x	x								x
50		Retirement savings credit	x										x
51		Child tax credit	x										x
52		Residential energy credit				x							x
59		Advanced EIC	x										
63		Making work pay	x	x	x	x	x						x
64		EIC	x	x	x	x							x
65		Additional child tax credit	x	x	x								x
66		Refundable education		x	x								x
67		First time home buyers credit		x									
73		Direct deposit/debit/savings bond	x			x	x						x

Table 3 - Comprehensive Training Problems and Exercises - Advanced

Form 1040		Student Guide		Baylor	Austin	Fleming	Sterling	Kent
2009	2010	Exercise		1	2	3	4	C
Line	Line	Chap.	Subject					
1-5	1-5		Filing status	MFJ	MFS	HH	MFJ	MFJ
39a	39a		Taxpayer or Spouse blind				x	
			Death of Spouse	x				
6	6		Dependents-children	x		x		x
6	6		Dependents-other				x	x
			Non-dependent-children			x		
7	7		W-2		x	x		x
8a	8a		Taxable interest			x	x	x
			Owner financed interest					x
8b	8b		Non-taxable interest			x		x
9	9		Dividends	x	x		x	x
10	10		Taxable refund					x
11	11		Alimony received			x		
12	12		Small business (Sch C-EZ or C)			x		x
13	13		Capital gain	x	x		x	x
15	15		IRA distribution		x	x		x
16	16		Pension	x	x	x	x	x
17	17		Rents/royalties (Sch E)					x
19	19		Unemployment compensation			x		x
20	20		Social Security/RRB benefits	x	x		x	x
21	21		Other income	x				x
30	30		Penalty on early withdrawal					x
31a	31a		Alimony paid					x
32	32		IRA deduction					x
33	33		Student loan interest deduction					x
34			Jury duty paid to employer					
40			Itemized deductions	x	x			x
47			Foreign tax credit					x
48			Child & dependent care credit			x		x
49			Education credit					x
50			Retirement savings credit					
51			Child tax credit	x		x		x
52			Residential energy credit					x
59			Advanced EIC			x		
62			Estimated payments					x
63			Making work pay		x	x		x
64			EIC			x		
65			Additional child tax credit					
66			Refundable education					x
67			New home buyers credit		x			
73			Direct deposit/debit/savings bond		x			x

Table 4 - Comprehensive Training Problems and Exercises - Military & International

Form 1040		Student Guide	Ranger				Newberry			King		Webber	Howard			Greenville			Holmes		
2009	2010	Exercise	1	2	3	D	1	2	E	1	2	E	1	2	E	1	2	E	1	2	E
Line	Line	Chap. Subject																			
1-5	1-5	Filing status	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ
39a	39a	Taxpayer or Spouse blind																			
		Death of Spouse																			
6	6	Dependents-children	X	X	X	X															X
6	6	Dependents-other																			
		Non-dependent-children																			
7	7	W-2	X	X	X	X							X	X	X						
8a	8a	Taxable interest	X														X				
		Owner financed interest																			
8b	8b	Non-taxable interest																			
9	9	Dividends																			
10	10	Taxable refund																			
11	11	Alimony received																			
12	12	Small business (Sch C-EZ or C)	X																		
13	13	Capital gain																			
15	15	IRA distribution																			
16	16	Pension																			
17	17	Rents/royalties (Sch E)				X															
19	19	Unemployment compensation																			
20	20	Social Security/RRB benefits																			
21	21	Other income (Foreign Earned Income Exclusion)											X								X
24	24	Reservist business expenses				X															
26	26	Moving Expenses				X															
27	27	1/2 SE Tax	X																		
30	30	Penalty on early withdrawal																			
31a	31a	Alimony paid																			
32	32	IRA deduction																			
33	33	Student loan interest deduction																			
34		Jury duty paid to employer																			
40	40	Itemized deductions				X															
47	47	Foreign tax credit															X				
48	48	Child & dependent care credit		X																	X
49	49	Education credit				X											X				
50	50	Retirement savings credit		X																	X
51	51	Child tax credit				X															X
52	52	Residential energy credit																			
56	56	Self-Employment Tax	X																		
59	59	Advanced EIC																			
62	62	Estimated payments																			
63	63	Making work pay	X	X	X	X							X	X	X						
64	64	EIC	X	X	X	X															
65	65	Additional child tax credit	X	X	X	X															X
66		Refundable education																			
67		New home buyers credit																			
73		Direct deposit/debit/savings bond																			

Basic Practice Exercises 1–3

Exercise 1 – Hudson Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name ROSE	M. I.	Last Name HUDSON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 730 Benjamin Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: 704-555-xxxx Other:		E-mail	
5. Your Date of Birth 04/16/1988	6. Your Occupation Student		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Occupation		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 1 – Hudson Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit** or **debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Hudson

- Rose is enrolled as a full time student at the local college. She is in her sophomore year pursuing a degree in Business Management.
- Rose is not married and has lived with her parents her entire life. They have provided all of her support.
- She worked part time to earn spending money.
- This is the first year Rose has filed a tax return.
- If there is a refund, she wants it sent to her home. If she owes more taxes, she will pay by check.
- Rose wants to contribute to the Presidential Election Campaign Fund.
- **If using 2009 software, apply 2009 tax law.**
- Rose did not receive an Economic Recovery Payment. Check “No” on lines 10 and 11 of Schedule M.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer’s return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer’s signature.

a Employee's social security number 021-xx-xxxx		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 02-1xxxxxx		1 Wages, tips, other compensation \$7,914.23		2 Federal income tax withheld \$199.00			
c Employer's name, address, and ZIP code JACK'S STEAKHOUSE 24 Bauer Street San Diego, CA 92109		3 Social security wages \$7,914.23		4 Social security tax withheld \$490.68			
		5 Medicare wages and tips \$7,914.23		6 Medicare tax withheld \$114.76			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Rose Hudson 2715 Alms Street Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 23-4567899	16 State wages, tips, etc. \$7,914.23	17 State income tax \$64.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement
2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. PEOPLE'S FEDERAL BANK P.O.Box 54321 Phoenix, AZ 85026		Payer's RTN (optional)	OMB No. 1545-0112		2010 Form 1099-INT	Interest Income		
		1 Interest income \$ 21.22 2 Early withdrawal penalty \$						
PAYER'S federal identification number 02-2xxxxxx	RECIPIENT'S identification number 021-xxxxxx	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.				
RECIPIENT'S name Rose Hudson 2715 Alms Street Your City, State and ZIP Code Account number (see instructions)		4 Federal income tax withheld \$					5 Investment expenses \$	
		6 Foreign tax paid \$					7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$					9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)						

Form 1099-INT
 (keep for your records)

Department of the Treasury - Internal Revenue Service

Exercise 2 – Parks Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	-------------------------------------------------------------------------------------------------------------	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name ODESSA	M. I. P	Last Name PARKS	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3001 Harris Street	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: (XXX) 555-1212 Other:		E-mail	
5. Your Date of Birth 12/26/1953	6. Your Occupation Customer Service Rep.	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2010? ☐ Yes ☐ No

☒ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 11/07/2009

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Corey Parks	10/30/96	Son	12	Yes	Yes	Yes	No
Asia Johnson	02/10/95	Daughter	12	Yes	Yes	Yes	No
Angie Jesse	06/20/34	Mother	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 2 – Parks Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
☐ N/A

- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit** or **debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)




Interview Notes – Parks

- Odessa has two children, Asia Johnson and Corey Parks, who live with her full time. She paid all the household expenses and provided all of her children's support.
- Odessa's mother, Angie Jesse, also lives with her full time and Odessa provides over half of her support. Angie's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- Odessa does not want to contribute to the Presidential Election Campaign Fund.
- If there is a refund she wants it sent to her home. If she has a balance due, then she will pay by check.
- Odessa's ex-husband, Karl Johnson, is deceased and she receives widow's benefits from Social Security and provides you with a Form SSA-1099 benefit statement. Odessa and Larry Parks divorce decree was final on 11/07/2010. (If using 2009 software, then the divorce decree was final on 11/07/2009.)
- She did not itemize deductions last year.
- **If using 2009 software, apply 2009 tax law.**
- Odessa received an Economic Recovery Payment in 2009. Check "yes" on line 10 of Schedule M and enter \$250. Check "no" on line 11 on Schedule M.
- In 2010, Odessa did not receive an Economic Recovery Payment.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number 031-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 03-1xxxxxx				1 Wages, tips, other compensation \$30,612.00		2 Federal income tax withheld \$835.70	
c Employer's name, address, and ZIP code DYTEC, INC. 2526 We Are Here Blvd. Columbia, SC 29201				3 Social security wages \$30,612.00		4 Social security tax withheld \$1,898.00	
				5 Medicare wages and tips \$30,612.00		6 Medicare tax withheld \$444.00	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Odessa Parks 3001 Harris Street Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State YS	Employer's state ID number 34-5789123	16 State wages, tips, etc. \$30,612.00	17 State income tax \$325.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax
Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT														
2010 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.														
Box 1. Name ODESSA P. PARKS		Box 2. Beneficiary's Social Security Number 031-XX-XXXX												
Box 3. Benefits Paid in 2010 \$8,250.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$8,250.00												
<table border="1"> <thead> <tr> <th>DESCRIPTION OF AMOUNT IN BOX 3</th> <th>DESCRIPTION OF AMOUNT IN BOX 4</th> </tr> </thead> <tbody> <tr> <td>Paid by check or direct deposit: \$8,250</td> <td></td> </tr> <tr> <td>Medicare Part B premiums deducted from your benefits:</td> <td></td> </tr> <tr> <td>Medicare Prescription Drug premiums (Part D) deducted from your benefits:</td> <td></td> </tr> <tr> <td>Total Additions: \$8,250</td> <td></td> </tr> <tr> <td>Benefits for 2010: \$8,250</td> <td></td> </tr> </tbody> </table>			DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4	Paid by check or direct deposit: \$8,250		Medicare Part B premiums deducted from your benefits:		Medicare Prescription Drug premiums (Part D) deducted from your benefits:		Total Additions: \$8,250		Benefits for 2010: \$8,250	
DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4													
Paid by check or direct deposit: \$8,250														
Medicare Part B premiums deducted from your benefits:														
Medicare Prescription Drug premiums (Part D) deducted from your benefits:														
Total Additions: \$8,250														
Benefits for 2010: \$8,250														
		Box 6. Voluntary Federal Income Tax Withholding												
		Box 7. Address Odessa P. Parks 3001 Harris St. Your City, State and ZIP Code												
		Box 8. Claim Number (Use this number if you need to contact SSA.)												
Draft as of May 15, 2010 - Subject to Change														

Form SSA-1099-SM (1-2010)

DO NOT RETURN THIS FORM TO SSA OR IRS

Exercise 3 – Cunningham Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name CHARLOTTE	M. I. C	Last Name CUNNINGHAM	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name ROBERT	M. I. N	Last Name CUNNINGHAM	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2203 Kaizi Lane	Apt#	City Your City	State YS Zip Code Your ZIP
4. Phone Primary: (713) 555-XXXX Other:		E-mail	
5. Your Date of Birth 01/21/1963	6. Your Occupation Dental Assistant	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 11/11/1958	10. Spouse's Occupation Driver	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Annie Cunningham	09/16/90	Daughter	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 3 – Cunningham Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
2. **Taxpayer's identity, address and phone number** was verified.
3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
4. **Filing Status** is correctly determined.
5. **Personal and Dependency Exemptions** are entered correctly on the return.
6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
7. Any **Adjustments to Income** are correctly reported.
8. **Standard, Additional or Itemized Deductions** are correct.
9. All **credits** are correctly reported.
10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
11. If **direct deposit** or **debit** was elected, checking/saving account and routing information match the supporting documents.
12. Correct **SIDN** is shown on the return.
- ☒ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Interview Notes – Cunningham

- Charlotte has not lived with her husband since October 2010, and he will not agree to file jointly with her. Her husband's name is Robert Cunningham (SSN 043-XX-XXXX). (Note: If using 2009 software, Charlotte has not lived with her husband since October 2009).
- Charlotte has one daughter, Annie, who is a full time sophomore student at a private university. Annie received a full scholarship and grant to cover all of her college expenses.
- Charlotte provided all of Annie's support during the last year.
- Robert has already submitted his tax return, and he did not itemize deductions for this filing year.
- Charlotte will take care of any amount due by check and wants any refund sent to her home address.
- She does not want to contribute to the Presidential Election Campaign Fund.
- **If using 2009 software, apply 2009 tax law.**
- In 2010, Charlotte did not receive an Economic Recovery Payment. Check "no" on lines 10 and 11 on Schedule M if using 2009 software.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">041-xx-xxxx</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 04-1xxxxxx		1 Wages, tips, other compensation \$39,864.74		2 Federal income tax withheld \$8,013.95	
c Employer's name, address, and ZIP code MEGA Dental 416 Christian Court Philadelphia, PA 19119		3 Social security wages \$39,864.74		4 Social security tax withheld \$2,471.61	
		5 Medicare wages and tips \$39,864.74		6 Medicare tax withheld \$578.04	
		7 Social security tips		8 Allocated tips	
		9 Advance EIC payment		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Suff. Charlotte Cunningham 1030 Corey Way Your City, State and ZIP Code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number YS 76-887684		16 State wages, tips, etc. \$39,864.74	
		17 State income tax \$1,087.00		18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form W-2 Wage and Tax Statement
Copy B—To Be Filed With Employee's FEDERAL Tax Return.

2010

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Asia Financial Bank P.O.Box 27865 Hartford, CT 06101		Payer's RTN (optional) 1 Interest income \$ 538.54		<div style="font-size: 2em; font-weight: bold;">2010</div> Interest Income Form 1099-INT			
2 Early withdrawal penalty \$		3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
PAYER'S federal identification number 04-3xxxxxx		RECIPIENT'S identification number 041-xx-xxxx					
RECIPIENT'S name CHARLOTTE CUNNINGHAM 2203 Kaizi Lane Your City, State and ZIP Code		4 Federal income tax withheld \$				5 Investment expenses \$	
Account number (see instructions)		6 Foreign tax paid \$				7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$				9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)					

Form 1099-INT

(keep for your records)

Department of the Treasury - Internal Revenue Service

Exercise 4 – Clark Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	-------------------------------------------------------------------------------------------------------------	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name WINDSOR	M. I. C	Last Name CLARK	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name TEENA	M. I. S	Last Name STEPHENS	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3707 Brandon Avenue	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: (425) 555-XXXX Other:		E-mail	
5. Your Date of Birth 12/30/1971	6. Your Occupation Supervisor		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/14/1973	10. Spouse's Occupation Office Assistant		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tori Clark	02/10/98	Daughter	12	Yes	Yes	Yes	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Exercise 4 – Clark Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

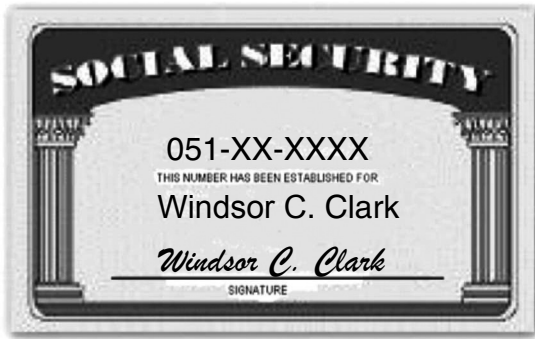
Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
2. **Taxpayer's identity, address and phone number** was verified.
3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
4. **Filing Status** is correctly determined.
5. **Personal and Dependency Exemptions** are entered correctly on the return.
6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
7. Any **Adjustments to Income** are correctly reported.
8. **Standard, Additional or Itemized Deductions** are correct.
9. All **credits** are correctly reported.
10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
11. If **direct deposit** or **debit** was elected, checking/saving account and routing information match the supporting documents.
12. Correct **SIDN** is shown on the return.
- ☒ **All Quality Review Issues above have been addressed and necessary changes have been made.**



Interview Notes – Clark

- Windsor and Teena were married on October 11, 2010. Windsor has one daughter from his previous marriage. (Note: If using 2008 software, the Clarks were married on October 11, 2009).
- Windsor's daughter, Tori, lived with him for the entire year. Tori's mother provided half of her support but will not claim Tori as a dependent on her tax return.
- Teena Clark, whose maiden name is Stephens, tells you she has not notified the Social Security Administration of her name change. (You should suggest that she contact the Social Security Administration to correct her name to match her social security number. This will prevent delays in processing the return and issuing refunds. It also safeguards any future social security benefits.)
- If there is a refund, the Clarks want it sent to their home. If they owe more taxes, they will pay by check.
- Neither wants to contribute to the Presidential Election Campaign Fund.
- The Clarks' correct street address is 110 Brandon Avenue.
- **If using 2009 software, apply 2009 tax law.**
- In 2010, Windsor nor Teena received an Economic Recovery Payment. Check "no" on lines 10 and 11 on Schedule M if using 2009 software.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">051-xx-xxxx</div>		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 05-1xxxxxx		1 Wages, tips, other compensation \$35,357.37		2 Federal income tax withheld \$3,562.97	
c Employer's name, address, and ZIP code MARC TECKTRONICS P.O.Box 1632 Charleston, SC 29403		3 Social security wages \$36,587.37		4 Social security tax withheld \$2,268.42	
		5 Medicare wages and tips \$36,587.37		6 Medicare tax withheld \$530.52	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Windsor C. Clark 3707 Paine Ave. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b D \$1,230.00	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 05-1881172	16 State wages, tips, etc. \$35,357.37	17 State income tax \$984.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">052-xx-xxxx</div>		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 05-2xxxxxx		1 Wages, tips, other compensation \$32,481.24		2 Federal income tax withheld \$1,547.00	
c Employer's name, address, and ZIP code G.K. ASSOCIATES, 618 Moss Lane, Tampa, FL 33602		3 Social security wages \$32,481.24		4 Social security tax withheld \$2,013.84	
		5 Medicare wages and tips \$32,481.24		6 Medicare tax withheld \$470.98	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Teena Clark 110 Brandon Ave. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 05-24567812	16 State wages, tips, etc. \$32,481.24	17 State income tax \$526.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service


Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. ASP UNITED BANK 10715 Trust Us Blvd. Portland, OR 97208		1a Total ordinary dividends \$ 187.00	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-DIV	Dividends and Distributions	
		1b Qualified dividends \$			
		2a Total capital gain distr. \$			
		2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient		
		2c Section 1202 gain \$		2d Collectibles (28%) gain \$	
PAYER'S federal identification number 05-3xxxxxx	RECIPIENT'S identification number 052-xx-xxxx				
RECIPIENT'S name TEENA CLARK 110 Brandon Avenue Your City, State and ZIP Code		3 Nondividend distributions \$	4 Federal income tax withheld \$ 19.00	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
					5 Investment expenses \$
		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$		
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$		
Account number (see instructions) <div style="background-color: #cccccc; height: 40px;"></div>					
Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. PRECIOUS FINANCIAL 1212 Haney Blvd. Monroe, NC 28110		Payer's RTN (optional) 1 Interest income \$ 217.00	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2010</div> Form 1099-INT	Interest Income
		2 Early withdrawal penalty \$		
		3 Interest on U.S. Savings Bonds and Treas. obligations \$		
PAYER'S federal identification number 05-4xxxxxx	RECIPIENT'S identification number 051-xx-xxxx			
RECIPIENT'S name WINDSOR C. CLARK 110 Brandon Avenue Your City, State and ZIP Code		4 Federal income tax withheld \$	5 Investment expenses \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
		Account number (see instructions) <div style="background-color: #cccccc; height: 40px;"></div>		
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service				

Basic Supplemental Exercise 1

1. Continue Exercise 1 (Hudson) received this Form W-2 after filing her **2009** tax return. Therefore, a Form 1040X must be prepared. Refer to *Publication 4012* for instructions on completing a Form 1040X when using electronic tax preparation software.

a Employee's social security number 021-xx-xxxx		OMB No. 1545-0008 Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 02-3xxxxxx		1 Wages, tips, other compensation \$475.00		2 Federal income tax withheld \$48.00	
c Employer's name, address, and ZIP code SISTERS' CAFE 200 Saint Paul Street Charlotte, NC 28205		3 Social security wages \$475.00		4 Social security tax withheld \$29.45	
		5 Medicare wages and tips \$475.00		6 Medicare tax withheld \$6.89	
		7 Social security tips		8 Allocated tips \$70.00	
		9 Advance EIC payment		10 Dependent care benefits	
d Control number		e Employee's first name and initial Last name Suff. Rose Hudson 709 E. 24th Street Your City, State and ZIP Code		11 Nonqualified plans 12a See instructions for box 12 <small>SSOC</small>	
f Employee's address and ZIP code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b <small>SSOC</small>	
		14 Other		12c <small>SSOC</small>	
				12d <small>SSOC</small>	
15 State Employer's state ID number YS 76-245433		16 State wages, tips, etc. \$475.00		17 State income tax \$	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Basic Comprehensive Problem

Problem A – Bennett Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	-------------------------------------------------------------------------------------------------------------	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name QUINCY	M. I. C	Last Name BENNETT	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name COLBY	M. I. J	Last Name BENNETT	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 607 OAK ST	Apt#	City Your City	State YS Zip Code Your ZIP Code
4. Phone Primary: (832) 555-XXXX	Other:		E-mail
5. Your Date of Birth 08/15/1955	6. Your Occupation Machine Operator	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 01/11/1956	10. Spouse's Occupation School Counselor	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2010? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010.
If additional space is needed please check here and use page 4 for additional information. ☐

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Christian Johnson	04/16/04	Grandchild	12	Yes	Yes	Yes	No
Denise Bennett	03/28/88	Daughter	12	Yes	Yes	Yes	No
Marc A. Bennett	11/06/59	Brother	10	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

Problem A – Bennett Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form(s) W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form(s) 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (profit or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as mileage)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | 5. Medical expenses? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work? |

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy a home? If yes, closing date _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in previous years? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2010 tax?
If so how much? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. If you are due a refund, would you like a direct deposit or split your refund? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan) |

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:
- _____
- _____

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

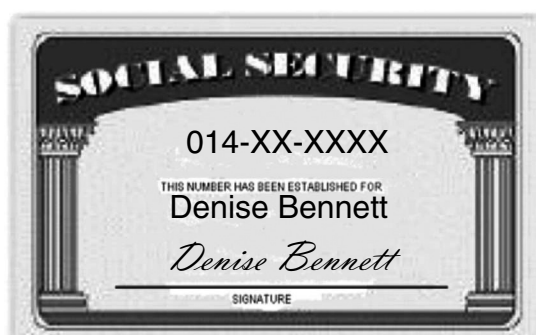
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.
 11. If **direct deposit** or **debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- ☐ **All Quality Review Issues above have been addressed and necessary changes have been made.**

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)



Quincy C. Bennett 607 Oak Street Your City, State and ZIP Code	1234 15-000000000
PAY TO THE ORDER OF	\$
DOLLARS	
ASIA FINANCIAL BANK Anyplace, NY 10000	
For	
: 062005690 : 00578965542 1234	


Interview Notes – Bennett

- Denise is a junior at a local college. She attends college full time and received a full scholarship. Denise and her son, Christian Johnson, lived with her parents full time. Quincy and Colby indicated that they paid for day care for Christian while they both worked.
- Quincy wants to contribute to the Presidential Election Campaign Fund but Colby does not.
- Marc, Quincy's brother, who is permanently and totally disabled, moved in with him in March 2010 after their parents died in February 2010. Marc does not provide more than half of his support. (Note: If using 2009 software, Marc moved in with Quincy in March 2009 after their parents died in February 2009.)
- If they receive a refund, they want to purchase \$3,500 in savings bonds and deposit the remainder into their checking account. If they owe money, they want the amount direct debit from their checking account.
- **If using 2009 software, apply 2009 tax law.**
- In 2010, Quincy and Colby, did not receive an Economic Recovery Payment. Check "No" on lines 10 and 11 of the Schedule M if you are using 2009 software.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.


In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Line 7—Wages

a Employee's social security number 011-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 01-1XXXXXX		1 Wages, tips, other compensation \$6,276.32		2 Federal income tax withheld \$983.00	
c Employer's name, address, and ZIP code LUTHER PETROLEUM 683 Sommerset St. Wilmington, DE 19850		3 Social security wages \$6,807.07		4 Social security tax withheld \$422.04	
		5 Medicare wages and tips \$6,807.07		6 Medicare tax withheld \$98.70	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Quincy C. Bennett 607 OAK ST. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$530.75	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 72-300987	16 State wages, tips, etc. \$6276.32	17 State income tax \$844.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement **2010** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 012-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 01-2XXXXXX		1 Wages, tips, other compensation \$16,857.00		2 Federal income tax withheld \$2,528.55	
c Employer's name, address, and ZIP code WILLIAM SCHOOL DISTRICT 4816 Ridge Way Charlotte, NC 28262		3 Social security wages \$16,857.00		4 Social security tax withheld \$1,045.13	
		5 Medicare wages and tips \$16,857.00		6 Medicare tax withheld \$244.43	
		7 Social security tips		8 Allocated tips	
d Control number		9 Advance EIC payment \$1,200.00		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Colby J Bennett 2214 Clay Rd Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 89-8795234	16 State wages, tips, etc. \$16,857.00	17 State income tax \$693.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement **2010** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Refund Monitor – Refund (Balance Due): \$6,883 (2009)
\$_____ (2010)

Line 8a—Interest

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Fifth American Bank P.O.Box 24135 San Jose, CA 96101		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 465.89 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ 45.63 </div>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> <div style="text-align: right; font-weight: bold;">Interest Income</div>
PAYER'S federal identification number 01-3xxxxxxx	RECIPIENT'S identification number 011-xx-xxxx	3 Interest on U.S. Savings Bonds and Treas. obligations <div style="border: 1px solid black; padding: 2px;">\$</div>	
RECIPIENT'S name QUINCY C. BENNETT 607 Oak St. Your City, State and ZIP Code		4 Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$</div>	5 Investment expenses <div style="border: 1px solid black; padding: 2px;">\$</div>
Account number (see instructions)		6 Foreign tax paid <div style="border: 1px solid black; padding: 2px;">\$</div>	7 Foreign country or U.S. possession <div style="border: 1px solid black; padding: 2px;">\$</div>
8 Tax-exempt interest <div style="border: 1px solid black; padding: 2px;">\$</div>		9 Specified private activity bond interest <div style="border: 1px solid black; padding: 2px;">\$</div>	
10 Tax-exempt bond CUSIP no. (see instructions)		<div style="border: 1px solid black; padding: 2px;"> Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small> </div>	
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service			

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission P.O.Box 22341 Tampa, FL 33602		1 Unemployment compensation <div style="border: 1px solid black; padding: 2px;"> \$ 11,786.00 </div>	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> <div style="text-align: right; font-weight: bold;">Certain Government Payments</div>
PAYER'S federal identification number 01-4xxxxxx	RECIPIENT'S identification number 011-xx-xxxx	2 State or local income tax refunds, credits, or offsets <div style="border: 1px solid black; padding: 2px;">\$</div>	Form 1099-G
RECIPIENT'S name Quincy C. Bennett Street address (including apt. no.) 607 Oak St. City, state, and ZIP code Your City, State and ZIP Code		3 Box 2 amount is for tax year <div style="border: 1px solid black; padding: 2px;">\$</div>	4 Federal income tax withheld <div style="border: 1px solid black; padding: 2px;"> \$ 1,179.00 </div>
5 ATAA payments <div style="border: 1px solid black; padding: 2px;">\$</div>		6 Taxable energy grants <div style="border: 1px solid black; padding: 2px;">\$</div>	
7 Agriculture payments <div style="border: 1px solid black; padding: 2px;">\$</div>		8 Check if box 2 is trade or business income <input type="checkbox"/>	
9 Market gain <div style="border: 1px solid black; padding: 2px;">\$</div>		10a State 10b State identification no. 11 State income tax withheld	
Account number (see instructions)		<div style="border: 1px solid black; padding: 2px;"> Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small> </div>	
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service			

Refund Monitor – Refund (Balance Due): \$6,168 (2009)
\$_____ (2010)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number We Pay Casino 21 Poker Ave Charlotte, NC 28205 01-6xxxxxx (980) 555-xxxx	1 Gross winnings \$1,600.00	2 Federal income tax withheld \$150.00	2010 Form W-2G Certain Gambling Winnings		
	3 Type of wager Slots	4 Date won 8/14/2010			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Quincy C. Bennett 607 Oak St. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 011-xx-xxxx	10 Window	This information is being furnished to the Internal Revenue Service.		
	11 First I.D.	12 Second I.D.			
	13 State/Payer's state identification no. 22-3xxxxxx	14 State income tax withheld .00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.		
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.					
Signature ► <i>Quincy C. Bennett</i>				Date ► 8/14/10	
Form W-2G			Department of the Treasury - Internal Revenue Service		

Quincy's favorite hobby is playing the slot machines at the local casino. In addition to his winnings, Quincy had \$2,500 in losses.

Refund Monitor – Refund (Balance Due): \$5,902 (2009)
\$_____ (2010)

Line 48—Credit for Child and Dependent Care Expenses

Quincy and Colby paid Geraldine's Day Care Center \$1,100 to watch Christian after school each day. The center's address is 128 Wilson Lane, Your City, State, and ZIP Code. Its employer identification number (EIN) is 01-5XXXXXX

Refund Monitor – Refund (Balance Due): \$6,177 (2009)
\$_____ (2010)

Line 50—Retirement Savings Contribution Credit, Form 8880

Quincy contributed to a retirement plan at work. Quincy and Colby were not full time students and they did not receive a distribution from their retirement plan. Complete the questions on Form 8880.

Line 64a—Earned Income Credit (EIC)

Quincy and Colby may qualify for EIC. If they do qualify for EIC, then answer the questions on the EIC schedule and the EIC worksheet.

Refund Monitor – Refund (Balance Due): \$8,231 (2009)

\$_____ (2010)

Line 73a—Amount You Want Refunded to You

Quincy and Colby would like to use part of their refund to purchase \$3500 in savings bond and direct deposit the remainder into their checking account. (See the check for their bank routing and account numbers.)

Refund deposit into checking account: \$4,731 (2009)

\$_____ (2010)

Refund used to purchase savings bonds: \$3,500 (2009)

\$_____ (2010)

Signature Line

Quincy and Colby want to use the Practitioner PIN program to sign their return. Quincy and Colby sign authorization Form 8879, giving you, the preparer, permission to enter PINs for them. Enter 34560 for Quincy and 12987 for Colby.

Complete Section C of Form 13614-C or Form 8158, Quality Review Sheet.